

**2005-2006
Nebraska
Lottery/Raffle
Annual Report**

Form 35B



C H A R I T A B L E

G A M I N G

Forms can also be accessed and completed on our Web site: www.revenue.ne.gov/gaming

IMPORTANT — PLEASE READ

This booklet contains the annual reporting forms to be completed and filed with the Nebraska Department of Revenue by any nonprofit organization which held a lottery/raffle license during the period July 1, 2005 through June 30, 2006. The Nebraska Lottery and Raffle Regulations require the organization to make a complete, true, and accurate accounting to the Department on an annual basis for any lottery conducted by the organization which generated gross proceeds from ticket sales in excess of \$1,000.00 and for any raffle conducted by the organization which generated gross proceeds from ticket sales in excess of \$5,000.00. The report must be filed on the reporting forms provided herein and must include an accounting of the organization's gross proceeds from lottery/raffle activities, the amount spent on prizes, the value of donated prizes, lawful purpose disbursements of lottery/raffle profits, and a breakdown of expenses. **A copy of the report must also be submitted to the organization's membership.**

All parts of the annual report must be completed and filed with the Department by August 15, 2006. If the organization does not intend to renew its lottery/raffle license, the annual report must still be filed by August 15, 2006. If the organization cancelled its lottery/raffle license during the reporting period, a report is still required covering the period July 1, 2005 through the date the organization discontinued its lottery/raffle activities. **In addition, an annual report is required to be filed each year until all lottery/raffle profits have been disbursed.** Instructions for completing each section of this report are printed on each form. **Failure to file a complete, true, and accurate report or not filing the report by the due date are violations of the Nebraska Lottery and Raffle Regulations and may jeopardize an organization's eligibility for license renewal and/or result in an administrative fine up to \$1,000.00.**

Helpful hint: Complete page 3 first. Information from page 3 carries to page 1.

BEFORE FILING THE ANNUAL REPORT, PLEASE PERFORM THE FOLLOWING PROCEDURES TO INSURE ACCURACY:

RECONCILE LOTTERY/RAFFLE GROSS PROCEEDS TO BANK DEPOSITS:

1. Page 2, add line 12 to line 7 and subtract lines 13 and 14 to determine bank deposits from the sale of lottery/raffle tickets for the period.
2. Compare the amount found in step 1 to line 1, page 1. Attach a written explanation for any significant discrepancy and enter the amount as an adjustment on line 12, page 1.

RECONCILE LOTTERY/RAFFLE EXPENSES AND LAWFUL PURPOSE DISBURSEMENTS TO BANK ACCOUNT DISBURSEMENTS:

1. Add lines 2b through 12, excluding line 3, of page 1 to lines 5, 15, and 16 of page 2 to determine the amount which was used for lottery/raffle expenses, lawful purpose disbursements, and other expenditures.
2. Compare the amount found in step 1 above to line 10, page 2. If there is a significant discrepancy, review your records and correct the annual report.

COMPARE BANK BALANCES: Make sure that the July 1, 2005 beginning bank balance is the same as the June 30, 2005 ending bank balance from the previous annual report. If there is a discrepancy, please attach a written explanation.

If you have any questions or need further assistance, please contact: Linda Knox (402) 471-5945, Gerald Otoupal (402) 471-5940, or James Jehorek (402) 471-5963. Our toll free number is (877) 564-1315.

Visit our Web site at: www.revenue.ne.gov/gaming



Nebraska Lottery/Raffle Annual Report
for the reporting period July 1, 2005 through June 30, 2006 or the short period
beginning _____ and ending _____

FORM
35B
Page 1

PLEASE DO NOT WRITE IN THIS SPACE

Organization's Name _____

Street or Other Mailing Address _____

City or Town _____

State _____

Zip Code _____

Nebraska Identification Number

35—

Federal Identification Number

- A. Were all proceeds from the sale of lottery/raffle tickets deposited into a separate lottery/raffle bank account? ☐ YES ☐ NO
- B. Were all expenses paid from the lottery/raffle bank account? ☐ YES ☐ NO
- C. Were any expenses which pertain to the conduct of the lottery/raffle, including start up costs, paid from the organization's general operating fund or another bank account? ☐ YES ☐ NO
- If Yes, attach an itemized list of the expenses and the amounts.

- D. Were any prizes donated for your lottery/raffle? ☐ YES ☐ NO
- E. Is lottery/raffle your organization's only gaming activity in Nebraska? ☐ YES ☐ NO
- If No, indicate other gaming activities:

LOTTERY/RAFFLE INCOME AND EXPENSES (Do not include lawful purpose disbursements included on Schedule I)
• Read instructions on reverse side

1 Adjusted gross proceeds (from Schedule II [page 3], column A, line 3)	1	\$
2 Adjusted prizes: a Cash (from Schedule II [page 3], column B, line 6)	2a	
b Check (Schedule II [page 3], column B, line 6)	2b	
c Merchandise (Schedule II [page 3], column B, line 6)	2c	
3 Amount of prizes in line 2 which were not claimed	3	\$
4 Gross compensation of individuals and businesses selling lottery/raffle tickets	4	
5 Compensation for services related to lottery/raffle activities (see instructions)	5	
6 Cost of lottery/raffle tickets, including printing costs	6	
7 Lottery/raffle license and permit fees	7	
8 Lottery/raffle taxes (include any local taxes, if applicable)	8	
9 Advertising and promotion costs	9	
10 Cost of food, refreshments, and entertainment provided at drawing (see instructions)	10	
11 Interest expense and bank charges	11	
12 Other lottery/raffle expenses (attach an itemized list of expenses and amounts). Do not include lawful purpose disbursements reported on Schedule I, page 2	12	
13 Total lottery/raffle expenses (total of lines 2a through 12—do not include line 3)	13	\$
14 Net lottery/raffle profit (line 1 minus line 13)	14	\$

Under penalties of law, I declare that as an officer or utilization of funds member I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief, it is complete, true and accurate.

This report will be/was made available to the organization's membership on _____ Date

**sign
here**

Signature of Officer

Date

Print Name of Officer

Title

Daytime Telephone Number

Signature of Preparer

Date

Daytime Telephone Number

Print Name of Preparer

Address

City/State

Zip Code

Signature of Utilization of Funds Member

Daytime Telephone Number

This report, related schedules, and statements are **due by August 15, 2006**.
Mail to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94855, LINCOLN, NE 68509-4855**

INSTRUCTIONS

WHEN AND WHERE TO FILE. The annual report for the period July 1, 2005 to June 30, 2006 must be filed with the Nebraska Department of Revenue by August 15, 2006. If the organization's current license expires September 30, 2006 and it does not intend to renew its license, it must also file an annual report for the period July 1, 2006 to September 30, 2006 by August 15, 2007. That annual report should reflect three months of lottery/raffle activity and the final distribution of all lottery/raffle profits. **The organization must continue to submit annual reports until all lottery/raffle profits have been disbursed for lawful purposes.**

If the organization does not intend to renew its license, has completed all lottery/raffle activity by June 30 of any year, and has disbursed all of its lottery/raffle profits for lawful purposes, write FINAL REPORT at the top of the report.

REPORTING PERIOD. The annual report is to cover the organization's lottery/raffle activities from July 1 through June 30. If the organization is filing a short period report, the beginning and ending dates of the reporting period must be entered in the space provided at the top of the report. If the organization cancelled its lottery/raffle activities during the reporting period, a report is still required covering the period July 1, 2005 through the date the organization discontinued its lottery/raffle activities. In addition, an annual report is required to be filed each year until all profits from the conduct of lottery/raffle have been disbursed. If all profits from the conduct of lottery/raffle have been disbursed during this reporting period and no further lottery/raffle activity is anticipated, please write "Final Report" at the top of page 1.

ACCOUNTING METHOD. The annual report is to be prepared based upon the organization's accounting basis: cash, accrual, or other.

INCOME AND EXPENSES. All income, prizes, and expenses related to the conduct of lottery/raffle activities must be reflected on Form 35B (page 1).

Form 35B (page 1) should reflect all expenses related to the lotteries or raffles included on the report even though some of these expenses may not have occurred during the time period of this report.

Compare prizes and expenses with the gross proceeds of the lottery or raffle for a more meaningful income statement.

SPECIFIC INSTRUCTIONS

LINE 4. Enter the gross compensation paid to individuals and businesses selling lottery/raffle tickets, including any merchandise, meals, and cash prizes awarded on the basis of ticket sales.

LINE 5. Enter the gross compensation paid to all individuals for services performed related to the conduct of a lottery/raffle. Such services include, but are not limited to, accounting, bookkeeping, secretarial, janitorial, security and legal services which are not included in line 4.

LINE 10. If the purchase of a lottery or raffle ticket entitles the purchaser to food, refreshments, or entertainment, enter the cost of that food, refreshment, or entertainment on line 10.

AUTHORIZED SIGNATURES. The annual report must be signed by an officer of the organization or other individual authorized to sign by a Power of Attorney, Form 33CG, on file with the Nebraska Department of Revenue and the organization's Utilization of Funds Member.

If a person other than the Utilization of Funds Member prepares the report, the preparer must also sign in the space provided.



NEBRASKA SCHEDULE I— Lawful Purpose Disbursements and Bank Account Information

• Attach this page to Form 35B (page 1)

FORM
35B
Page 2

Organization's Name as Shown on Form 35B

Nebraska Identification Number
35—

PART A—Lawful Purpose Disbursements (do not include lottery/raffle expenses)

• Attach additional sheets, if necessary

1 Disbursements from lottery/raffle bank account for operating expenses of the organization	1	\$
2 Transfers from lottery/raffle bank account to the general fund for operating expenses of the organization.	2	
3 Transfers from lottery/raffle bank account to special fund or trust (do not include savings or CD's listed below). Indicate name of fund and its intended use _____	3	
4 Outside donations (attach an itemized list or use the reverse side to list the name and address of recipient, check number, date, amount, and description of intended use)	4	
5 Total lawful purpose disbursements (total of lines 1 through 4)	5	\$

PART B—Bank Account Information

- Enter information from check register or bank statement for each account maintained for revenues from lottery/raffle
- Attach additional sheets, if necessary

	CHECKING	SAVINGS OR C.D.'s (List each account separately)
Account number		
Name of financial institution		
Address		
City, state, zip code		

• Include account activity for the period covered by this report

6 Beginning balance July 1, 2005 or other beginning date: _____ (include cash on hand)	6	\$	\$	\$
7 Deposits	7			
8 Interest earned	8			
9 Subtotal (total of lines 6 through 8)	9			
10 Disbursements (checks paid and withdrawals)	10			
11 Ending balance June 30, 2006 or other ending date: _____ (line 9 minus line 10) (include cash on hand)	11	\$	\$	\$

12 Amount of lottery/raffle ticket sales that were not deposited between July 1, 2005 and June 30, 2006.	12	\$
13 Amount of deposits that were derived from a lottery/raffle not required to be included in this report	13	\$
14 Amount of deposits that were not from lottery/raffle ticket sales	14	\$
15 Amount of disbursements to pay prizes or expenses for a lottery/raffle not required to be included in this report.	15	\$
16 Amount of disbursements (on line 10 above) that were not prizes, expenses, or lawful purpose disbursements (attach an itemized list)	16	\$

INSTRUCTIONS

PART A

LAWFUL PURPOSE DISBURSEMENTS

Complete Part A to report lawful purpose disbursements. Lawful purpose disbursements are uses of lottery/raffle profits which are **not** expenses of conducting lottery/raffle activities. Transfers to special funds or trusts for building construction or renovation, purchases of equipment, or similar dedicated uses are lawful purpose disbursements and must be reported on line 3. Certificates of deposit purchased or transfers from the lottery/raffle bank account to a savings account are **not** lawful purpose disbursements and must be reported in Part B, Bank Account Information.

Internal uses of lottery/raffle profits which qualify as lawful purpose disbursements include those made for any charitable, benevolent, humane, religious, philanthropic, recreational,

social, educational, civic, or fraternal activity conducted by the organization for the benefit of its members.

LINE 4. Outside donations are amounts disbursed to recipients outside of the organization and must be for charitable or community betterment purposes, as defined in Section 9-408 of the Nebraska Lottery and Raffle Act, and Lottery and Raffle Regulations 35-401. The itemized list of these types of donations must identify the recipient's name and address, check number, date, amount, and description of the intended use.

PART B

BANK ACCOUNT INFORMATION

Part B is to be utilized by the organization to report the activity in each bank account established by the organization

LINE 12. Include lottery/raffle ticket sales which were deposited on or before June 30, 2005 for a lottery/raffle with a drawing date between July 1, 2005, and June 30, 2006 and lottery/raffle ticket sales for the period from July 1, 2005 through June 30, 2006 which were not deposited during the annual report period.

LINE 16. Enter any disbursements from the lottery/raffle bank account that are not prizes, expenses, or lawful purpose disbursements (e.g., repayment of a loan for start-up costs).

[illegible]

Nebraska Identification Number
35—